

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

THE OFFICIAL COMMITTEE OF)
UNSECURED CREDITORS OF)
ALLEGHENY HEALTH, EDUCATION)
AND RESEARCH FOUNDATION,)
Plaintiff,) Civil Action No. 00-684
v.)
PRICEWATERHOUSECOOPERS, LLP,)
Defendant.) Judge David Stewart Cercone

NOTICE OF APPEAL

Notice is given that The Official Committee of Unsecured Creditors of Allegheny Health, Education and Research Foundation (the “Committee”), plaintiff in this action, appeals to the United States Court of Appeals for the Third Circuit from the Order of Court entered on January 17, 2007 (Document 219), which order granted the motion for summary judgment of defendant PricewaterhouseCoopers, LLP (“PwC”) and entered judgment in favor of PwC and against the Committee, and the Court’s accompanying Memorandum Opinion of that same date (Document 218).

Dated: February 6, 2007

Respectfully submitted,

/s/ James M. Jones

James M. Jones (PA #81295)
Laura A. Meaden (PA #52002)
JONES DAY
500 Grant Street, Suite 3100
Pittsburgh, Pennsylvania 15219
(412) 391-3939

Richard B. Whitney (OH #8004)
J. Kevin Cogan (OH #9717)
JONES DAY
North Point
901 Lakeside Avenue
Cleveland, Ohio 44114

Attorneys for Plaintiff The Official Committee
of Unsecured Creditors of Allegheny Health,
Education and Research Foundation